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राज्य सरकार तथा अन्य राज्य-प्राधिकारियों द्वारा जारी किये गये (सामान्य आदेशों, उप-विधियों आदि को सम्मिलित करते हुए) सामान्य कानूनी नियम।

GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(TAX DIVISON)

ORDER
Jaipur, May 16, 2025

G.S.R.20 .-In exercise of the powers conferred by section 7.3.1 of the Rajasthan Investment Promotion Scheme-2024 (hereinafter referred to as "the Scheme"), the State Government being of the opinion that it is expedient in the public interest so to do, hereby modifies the Scheme by making the following amendments, with effect from 08.10.2024, namely:-

AMENDMENTS

1. **Amendment in Section 3.2.3.1.3 and Section 9.1.2.8-** Note mentioned atexisting section 3.2.3.1.3 of the Scheme and Definition 8 in 9.1.2 Incentives Related Definitions of the Scheme, the following expression shall be substituted, namely:-

   "Net Sales Turnover for Services" means operating revenue generated in return for completing a service. It includes any service that the business provides, whether or not the customer makes payment. Revenue from shipment of goods or interest or other non-operating sources such as dividend income, investments, foreign exchange write-offs or any write-downs from business assets will not be eligible for calculating net sales turnover for turnover linked incentives for service enterprises.

2. **Amendment in Section 3.3.2.3.2-** In the existing section 3.3.2.3.2 of the scheme, the expression, " Investors in the Ethanol sector may avail either Turnover Linked Incentive (as in Section 3.3.2.1.2) or PLI for Ethanol (as in Section 3.3.2.3.2)" the expression, " Investors in the Ethanol sector may avail either Asset Creation Incentives (as in Section 3.3.2.1) or PLI for Ethanol (as in Section 3.3.2.3.2)" shall be substituted.

3. **Amendment in Section 3.4.1.1-** The Key Sector Definitions mentioned in section 3.4.1.1 of the Scheme, the following expression shall be substituted, namely:-

   The definition of Micro, Small & Medium Enterprises (MSMEs) as defined by Government of India (as amended from time to time), will be considered for applicability of MSME-related benefits under this policy.
   The table mentioned in section 3.4.1.1 of the Scheme as "MSME Definition as per Govt. of India" shall be deleted.

4. **Amendment in Illustration 11 of Section 3.4:-**The existing Illustration 11 of Section 3.4 (MSME)of the Scheme, shall be substituted by following, namely:-

"Illustration 11: Treatment of expansion-related investments by Existing MSMEs

- An existing food processing MSME enterprise with an EFCI of INR 20 crores and capacity of 1000 units per day is currently availing benefits under the MSME Chapter of the RIPS-2022.
- The enterprise plans to undertake an additional investment (EFCI) of INR 6 crores, thereby increasing the production capacity to 1250 units per day.
- The enterprise shall be eligible for incentive under the standard MSME package based on the EFCI for such investment, since the expansion EFCI is greater than 25% of existing EFCI (i.e. 30%) and new capacity created as result of expansion is greater than 20% of existing capacity (i.e. 25%).
- The capital subsidy in such cases will be calculated based on additional expansion-related EFCI,
- Investment subsidy will be calculated on the additional state tax due and deposited owing to the additional EFCI.
- The Interest Subvention would be calculated on the term loan taken by the MSME to finance the additional expansion-related investment."

5. **Amendment in Section 4.3.2-** Title "Add-On IP Creation Incentives" in Section 4.3.2 of the scheme, the column header of the 3rd column in the table expression "Skilling & Training Incentives" shall be substituted, namely:-

"Add-On IP Creation Incentive"

6. **Amendment in Section 6.2:-** In existing section 6.2 of the Scheme, the following expression shall be substituted, namely:-

"6.2 Transition

- Eligible Enterprises who had invested and received benefits for an eligible project under RIPS-2022 (other than customized packages), will be provided the option to avail incentives under RIPS-2024, basis the eligibility criteria defined in RIPS-2024. All incentives will thereafter be applied based on the provisions of RIPS-2024 for the remaining applicable tenure as approved under RIPS-2022. New incentives introduced in RIPS-2024, will be applied based on the provisions of RIPS-2024 for the applicable tenure specified under RIPS-2024. However, no benefits of RIPS-2024 will be applied retroactively to incentives previously disbursed under RIPS- 2022.
- Eligible Enterprises who had invested and received benefits for an eligible project under RIPS-2019 (other than customized packages), will be provided the option to avail incentives under RIPS-2024, basis the eligibility criteria defined in RIPS-2024, provided that the investment size (EFCI as per RIPS-2019) is above INR 100 Cr. and is generating employment for at least 200 employees (as per RIPS-2019) . All incentives will thereafter be applied based on the provisions of RIPS-2024 for the remaining applicable tenure as approved under RIPS-2019. New incentives introduced in RIPS-2024, will be applied based on the provisions of RIPS-2024 for the applicable tenure specified under RIPS-2024. However, no

benefits of RIPS- 2024 will be applied retroactively to incentives previously disbursed under RIPS- 2019.

- Eligible Enterprises who had applied for benefits under RIPS-2022 or RIPS-2019, have pending applications (other than customized packages), and have received no benefits shall have the option to apply for incentives under RIPS-2024, basis the eligibility criteria defined in RIPS-2024. All incentives for eligible projects will thereafter be applied based on the provisions of RIPS-2024.

- Enterprises that have been granted Customized Package in the RIPS-2003, RIPS-2010, RIPS-2014, RIPS-2019 and RIPS-2022 shall be eligible to avail benefits under RIPS-2024 standard package (non-customized package) of RIPS-2024 provided they meet eligibility criteria under RIPS-2024. Incentives will thereafter be applied for the remaining applicable period as per RIPS-2024 or the approved customized package (whichever is lesser).

- Clause 2.2 of this policy shall not be applicable for evaluation of a project's eligibility for transition from a previous edition of RIPS to RIPS-2024."

7. Amendment in Section 6.3:- In existing section 6.3 of the Scheme, the following expression shall be substituted, namely:-

"6.3 Expansion

- In case of expansion of enterprises, the eligibility conditions will be applicable as below:

Nature of Activity	Eligibility Conditions
Expansion	i. Minimum expansion investment of: 1. INR 50 crores for Manufacturing projects 2. INR 25 crores for Services projects 3. INR 25 Cr for projects by MSMEs applying for benefits under manufacturing / services standard package 4. INR 10 crores for Tourism projects AND ii. Minimum expansion investment of at least 25% of its existing investment and expansion should generate incremental capacity of at least 20%.

Note: Both Eligibility Conditions (i) and (ii) are applicable for MSMEs applying for benefits under manufacturing / services standard package. Only Eligibility Condition (ii) is applicable for MSMEs applying for benefits under MSME standard package.

Enterprises meeting the expansion-related eligibility conditions will be eligible for the incentives as per project category slabs as defined in RIPS-2024. "

8. Amendment in Section 9.1.2- The definition of "Investment" or "Eligible Fixed Capital Investment (EFCI)" mentioned atclause no. 6 in existing section 9.1.2 of the Scheme, the following expression shall be substituted, namely:-

"Investment" or "Eligible Fixed Capital Investment (EFCI)" means investment made by an enterprise in fixed assets, in the following, up to the date of commencement of commercial production:

- Price paid for the land
- Cost of new factory sheds and other new industrial buildings
- Price paid for new plant and machinery
- Other investment made in new fixed assets essential for the production of the unit as approved by the appropriate Sanctioning Committee
- In case of eligible Service Enterprises- the price paid for new air conditioning, servers, computers, printers, IT infrastructure, essential furniture & fixtures, equipment, office equipment and audio-visual equipment; and other investment made in new fixed assets essential for the rendering of services as approved by the appropriate Sanctioning Committee.

  Provided that investment made in the following shall not be included in investment/EFCI:

- Land in excess of 30% of the total investment/EFCI made; and
- Purchase of existing factory sheds, industrial buildings; and
- Old plant and machinery; and
- Plant and machinery transferred from other locations by the Enterprise;

Provided further that eligible investment made, in purchase of unit / assets under liquidation or resolution proceedings by the order of NCLT under The Insolvency and Bankruptcy Code, 2016, or a manufacturing enterprise which has been taken over before the commencement or during the operative period of this Policy and sold during the operative period of the Policy by RIICO/ RFC/ Central Financial Institutions/ Banks shall be allowed for computation of EFCI (basis the eligibility criteria defined in the policy)

9. **Amendment in Section 9.1.2-** Notes relating to clause 7 definition of " Net Sales Turnover" & clause 8 definition of " Net Sales Turnover for Services" of section 9.1.2 of the scheme shall be deleted.

10. **Amendment in Section 9.3-** In existing section 9.3 (Annexure) of the Scheme, List of Tehsils Mapped to Area Categories, the existing Table shall be substituted, namely:-

District	**Area Category 1**	**Area Category 2**	**Area Category 3**
Ajmer	Ajmer Kishangarh Pushkar Roopangarh	Arain Bhinay Kekri Nasirabad Peesangan Sarwar	Sawar Tantoti
Alwar	Alwar	Govindgarh Laxmangarh	Kathumar

	Tehla	Malakhera Naugava Pratapgarh Rajgarh Ramgarh Thanagazi	Reni
Balotara		Baytoo Kalyanpur Pachpadra Patodi Samdari Sindhari Siwana	Gira
Banswara		Banswara Garhi	Abapura Anandpuri Arthhuna Bagidora Chhoti Sarwan Gangartalai Ganoda Ghatol Kushalgarh Sajjangarh
Baran		Antah Baran Chhabra	Atru Chhipabarod Kishanganj Mangrol Shahbad
Barmer		Barmer Barmer Gramin Batadoo Chohtan Dhanau Gudamalani Nokhara	Dhorimanna Gadraroad Ramsar Serwa Sheo
Beawar	Beawar Jaitaran	Bijainagar Masuda Raipur	Badnor Tatgarh
Bharatpur	Bharatpur	Bayana Bhusawar Nadbai	Rudawal Rupwas Uchchain Weir
Bhilwara	Banera Bhilwara Hameergarh Hurda	Asind Bijoliya Jahazpur Kareda	Antali Kachhola Phooliyakalan Sawaipur

	Mandal Shahpura	Kotri Mandalgarh Raipur Sahara	
Bikaner		Bikaner Jasrasar Kolayat Lunkaransar Nokha Shridungargarh	Bajju Chhatargarh Hadan Khajuwala Poogal
Bundi	Bundi Talera	Hindoli Indragarh Keshorai Patan	Nainwa Raithal
Chittorgarh	Begun Chittorgarh Kapasan Nimbahera Rawatbhata	Bassi Bhadesar Bhupalsagar Dungla Gangrar Rashmi	Bari Sadri
Churu	Rajaldesar	Churu Rajgarh Ratangarh Sardarshahar Sidhmukh Sujangarh Taranagar	Bhanipura Bidasar
Dausa	Dausa Sikrai	Bahrawanda Baijupada Bandikui Baswa Lalsot Lawan Mahwa Mandawar Nangal Rajawatan Nirjharna Rahuwas Ramgarh Pachwara Saithal	Bhandarej Kundal Paprda
Deeg		Deeg Kaman Kumher	Januthar Jurhara Nagar

		Pahari	Rarah Seekari
Dholpur	Bari Dholpur Sarmathura	Maniyan Rajakhera	Basainabav Baseri Saipau
Didwana-Kuchaman	Makrana	Didwana Kuchaman City Ladnu Nawan Parbatsar	Chhoti Khatu Maulasar
Dungarpur		Dovda Dungarpur Gamri Ahara	Aspur Bichhiwara Chikhli Galiyakot Jhonthripal Obri Paldeval Sabla Sagwara Simalwara
Hanumangarh	Hanumangarh Pilibanga	Bhadra Nohar Pallu Rawatsar Sangria Tibbi	
Jaipur	Aandhi Amer Bassi Chaksu Chomu Dudu Jaipur Jobner Kalwar Rampuradabri Sanganer Shahpura	Jamwa Ramgarh Kishangarh Renwal Madhorajpura Mozmabad Phagi Phulera (Hq.Sambhar)	Jalsoo Kotkhawada Tunga
Jaisalmer		Jaisalmer Sam	Bhaniyana Fatehgarh Phalsoond Pokaran Ramgarh
Jalore	Bhinmal Jalore	Ahore Jaswantpura	Bagora Bhadrajun

	Sanchore	Raniwara	Chitalwana Sayla
Jhalawar		Aklera Dag Jhalrapatan Khanpur Pachpahar Raipur Sunel	Asnawar Bakani Gangdhar Manohar Thana Pirawa
Jhunjhunu	Jhunjhunu Khetri Mandawa Pilani	Bisau Buhana Chirawa Gudhagaurji Malsisar Nawalgarh Surajgarh Udaipurwati	
Jodhpur	Bilara Jhanwar Jodhpur Kudi Bhagtasni	Balesar Baori Bhopalgarh Luni Osian Pipar City Sekhala Tinwari	Chamu Shergarh
Karauli		Hindaun Karauli Shree Mahaveer Ji Suroth	Balghat Mandryl Masalpur Nadoti Sapotra Todabhim
Khairthal-Tijara	Tapukara Tijara	Harsouli Khairthal Kishangarh Bas Kotkasim	Mundawar
Kota	Ladpura Ramganj Mandi	Digod Sangod	Chechat Kanwas Pipalda
Kotputli-Behror	Behror Kotputli Neemrana	Bansur Mandhan Pawata Viratnagar	Narayanpur
Nagaur	Nagaur	Degana Jayal Khinwsar	Deh

		Merta Mundwa Riyanbadi Sanju	
Pali	Pali Rani Rohat Sojat Sumerpur	Desuri Marwar Junction	Bali
Phalodi	Phalodi	Aau Bap Bapini Dechoo Lohawat	Ghantiyali Setrawa
Pratapgarh		Chhoti Sadri Dalot Pratapgarh Suhagpura	Arnod Dhariyawad Peepalkhoont
Rajsamand		Amet Bhim Delwara Deogarh Kumbhalgarh Kunwariya Nathdwara Railmagra Rajsamand Sardargarh	Gadhbor Khamnor
Salumbar		Jhallara Salumbar	Lasadia Sarada Semari
Sawai Madhopur	Gangapur City Sawai Madhopur	Barnala Malarna Doongar Mitrapura Talawara	Bamanwas Bonli Chauth Ka Barwara Khandar Wazeerpur
Sikar	Reengus Sikar	Danta Ramgarh Dhod Fatehpur Khandela Lachhmangarh Neemkathana Nechwa Ramgarh Shekhawati	Patan Sikar Gramin

		Srimadhopur	
Sirohi		Deldar Pindwara Sheoganj Sirohi	Abu Road Reodar
Sri Ganganagar	Sriganganagar Suratgarh	Anupgarh Gajsinghpur Gharsana Karanpur Padampur Raisinghnagar Sadulshahar Sri Vijaynagar	Rawla
Tonk	Deoli Malpura Niwai Tonk	Dooni Nagarfort Todaraisingh Uniara	Aligarh Peeplu
Udaipur		Badgaon Barapal Bhinder Ghasa Girwa Gogunda Kanore Kherwara Kurabad Mavli Nayagaon Rishabhdeo Vallabhnagar	Fallasiya Jhadol Kotra Sayra

[No. F. 12(32)FD/Tax/2024-Pt-II-03]
By order of the Governor,

Dr. Khushaal Yadav,
Joint Secretary to the Government.

Government Central Press, Jaipur.